

1 Honorable John C. Coughenour  
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7 UNITED STATES DISTRICT COURT  
8 WESTERN DISTRICT OF WASHINGTON  
9 AT SEATTLE

10 CHARLES G. MOORE AND KATHLEEN F. )  
11 MOORE, ) Case No. 2:19-cv-1539-JCC  
12 Plaintiffs, )  
13 v. ) **STIPULATED MOTION TO FILE  
14 UNITED STATES OF AMERICA, ) OVER-LENGTH BRIEFS AND SET  
15 Defendant. ) EXTENDED BRIEFING SCHEDULE  
16 )  
17 ) **NOTE ON MOTION CALENDAR:  
18 ) February 18, 2020  
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Pursuant to LCR 7(f) and Fed. R. Civ. P. 6(b), the undersigned parties hereby request approval to file an over-length motion to dismiss and opposition thereto, and to set an extended briefing schedule. The parties request ten (10) additional pages for their respective briefs, for a total of 34 pages each. The parties also request that the Court set March 27, 2020 as the deadline for filing an opposition to the motion to dismiss, and April 27, 2020 as the deadline for filing a reply. The reasons are as follows:

1. The Complaint presents novel legal issues, namely, constitutional challenges to the “mandatory repatriation tax” under the Tax Cuts and Jobs Act of 2017. Dkt. No. 1.
2. The United States’ response to the Complaint is due February 24, 2020. Dkt. No. 23. The United States intends to file a motion to dismiss.

1       3.     The typical page limit for a motion to dismiss is 24 pages. LCR 7(e)(3).

2       4.     The nature of the legal arguments—not to mention the policy impact of a statute  
3 potentially being invalidated—justifies allowing the United States ten (10) additional pages for  
4 its motion to dismiss, and the Moores a corresponding number of extra pages for their  
5 opposition. *See* LCR 7(f)(4). The Complaint raises two constitutional challenges to the  
6 “mandatory repatriation tax” (26 U.S.C. § 965): an Apportionment Clause challenge and a Due  
7 Process Clause (retroactivity) challenge. Dkt. No. 1 at 6-8. As far as the parties know, this is the  
8 first case in any court to raise either of those issues with respect to the “mandatory repatriation  
9 tax.”

10      5.     A motion to dismiss also potentially disposes of the case, which would obviate the  
11 need for discovery or trial. Judicial economy is served by addressing the legal issues upfront.

12      6.     In addition, good cause exists under Rule 6(b) for an extended briefing schedule.

13      7.     The local rules generally allow 2-3 weeks for an opposition to a motion to  
14 dismiss, and 4-7 days for a reply. LCR 7(d)(3).

15      8.     Due to the nature of the legal arguments involved, the parties need additional time  
16 to research the relevant issues and ensure they can fully brief the Court.

17      9.     Furthermore, the briefing on both sides will require extra scrutiny due to the  
18 nature and policy impact of this case, in particular on the government’s end.

19      10.    Accordingly, the parties believe it is reasonable to allow 5 weeks to file an  
20 opposition, and 4 weeks to file a reply, on the United States’ motion to dismiss.

21      WHEREFORE, the United States, Charles Moore, and Kathleen Moore respectfully  
22 request that the Court grant ten (10) additional pages for a motion to dismiss and the opposition

1 thereto, and set an extended briefing schedule with the opposition due March 27, 2020, and the  
2 reply due April 27, 2020.

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4 Dated: February 18, 2020

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6 Respectfully submitted,

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8 /s/ Andrew M. Grossman

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1                   **CERTIFICATE OF SERVICE**

2                   I hereby certify that on February 18, 2020, I served a copy of the foregoing document by  
3 filing a copy through the Court's CM/ECF system, which will send an electronic copy to:

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